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I. AMENDMENTS TO THE CLAIMS

1. (canceled)

2. (currently amended) An apparatus to help maneuver business properly, the apparatus comprising:

a dynamic financial accounting spreadsheet, the dynamic financial accounting spreadsheet ~~displaying~~ displays reconciled financial and accounting figures in response to input business settings, the financial and accounting figures being displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement; and

a means for interpreting business information, the means for interpreting business information interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet, whereby the dynamic financial accounting spreadsheet helps a user to maneuver business.

3. (currently amended) The apparatus of claim 2, wherein the business components ~~are associated with~~ consist of: Market, Money, Man, Management, Method and Machine.

4. (canceled)

5. (currently amended) A method to help maneuver business properly, the method comprising:

updating a dynamic financial accounting spreadsheet in response to input business settings, the dynamic financial accounting spreadsheet comprising reconciled financial and accounting figures displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement;

interpreting the financial and accounting figures into business components; and

displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet, whereby the dynamic financial accounting spreadsheet helps a user to maneuver business.

6. (currently amended) The method of claim 5, wherein the business components ~~are associated with~~consist of: Market, Money, Man, Management, Method and Machine.

7. (canceled)

8. (currently amended) Software for instructing a computer to perform a method to help maneuver business properly, the method comprising:

updating a dynamic financial accounting spreadsheet in response to input business settings, the dynamic financial accounting spreadsheet comprising reconciled financial and accounting figures displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement;

interpreting the financial and accounting figures into business components; and

displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet, whereby the dynamic financial accounting spreadsheet helps a user to maneuver business.

9. (currently amended) The software of claim 8, wherein the business components ~~are associated with~~consist of: Market, Money, Man, Management, Method and Machine.

10. (canceled)

11. (new) The apparatus of claim 2, wherein the business settings include: daily sales, monthly working days, price and profit margin, office rental and expenses, employee salaries, and owner equity.

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12. (new) The method of claim 5, wherein the business settings comprise: daily sales, monthly working days, price and profit margin, office rental and expenses, employee salaries, and owner equity.

13. (new) The software of claim 8, wherein the business settings comprise: daily sales, monthly working days, price and profit margin, office rental and expenses, employee salaries, and owner equity.

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